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IN RE

UNITED CITIES GAS COMPANY,
a Division of ATMOS ENERGY
CORPORATION INCENTIVE
PLAN (IPA) AUDIT

UNITED CITIES GAS COMPANY,
a Division of ATMOS ENERGY
CORPORATION, PETITION TO
AMEND THE PERFORMANCE
BASED RATEMAKING
MECHANISM RIDER

O Consolidated Docket Nos. 01-00704 and
02-00850

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02-00850

CORPORATION INCENTIVE
DOCKET ROCH

RESPONSE OF ATMOS ENERGY CORPORATION TO THE CONSUMER ADVOCATE'S MOTION FOR RELIEF UNDER RULE 37.02

The Consumer Advocate's motion for relief under Rule 37.02 is frivolous and must be denied. Atmos Energy Corporation requests that it be awarded its costs for defending the motion. The Consumer Advocate has not stated any sufficient reason for altering the procedural schedule in this matter.

Respectfully submitted,

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Ву.

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via U.S. Mail, postage prepaid, upon the following this the day of May, 2004

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